

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA STATE BOARD OF EQUALIZATION, 2001-02

Tax Program	Year Implemented	What Is Taxed	Who Pays; Number of Registrants as of June 30, 2002	Tax Rate	01–02 Revenues/ Change from 00–01	Fund Allocation— How Funds Are Used
SALES AND USE TAXES						
Sales and Use Tax	Sales tax—1933 Use tax—1935	Sales of tangible personal property; use or storage of property when sales tax not paid	Retailers of tangible personal property; purchasers, under certain circumstances; 1,011,146	5.75% July–December 2001, 6.00% eff. January 2002 (state portion of uniform rate: 7.00% through December 2001, 7.25% eff. January 2002)	\$23.80 billion –2.23%	4.75% General Fund (July–Dec. 2001) 5.00% General Fund (Jan.–June 2002) 0.50% Local Revenue Fund
					\$2.21 billion –3.02%	0.50% Local Public Safety Fund
Bradley-Burns Uniform Local Sales and Use Tax	1956	See above	See above; 1,011,146	1.25% (local portion of uniform rate indicated above)	\$5.53 billion –2.96%	1.00% County and incorporated city general funds 0.25% County transportation funds
District Transactions and Use Tax	1970	See above; applies to transactions within special tax districts and certain shipments into them	See above; n/a	0.125% to 0.50% per tax	\$2.86 billion –6.02%	Special tax districts—transportation, hospitals, schools, libraries, open space, other
SPECIAL TAXES AND FEES						
Cigarette and Tobacco Products Tax Cigarettes	1959	Cigarette distributions	Cigarette distributors; 1,447 Cigarette consumers who buy directly from out-of-state vendors; n/a	87¢ per pack	\$1.06 billion –4.10%	2¢ Breast Cancer Fund 10¢ General Fund 25¢ Special Fund 1—see below 50¢ Special Fund 2—see below
Tobacco products	1989	Distribution of tobacco products, including cigars, chewing tobacco, pipe tobacco, and snuff	Tobacco products distributors (registrants included with cigarette figures)	52.65% – 490% of the wholesale cost, depending on product type, July 1-Sept. 9, 2001. 52.65% of the wholesale cost, eff. September 10, 2001	\$50.04 million –5.29%	Special Fund 1: 35% hospital services, 20% health education, 10% physician services, 5% research, 5% public resources, 25% not allocated Special Fund 2: Early childhood development, 20% state, 80% counties
Energy Resources Surcharge	1975	Use of electricity	Electrical energy consumers and utilities; 127	0.0002¢ per kilowatt hour (two tenths of a mill)	\$44.85 million –6.42%	Energy Resources Programs Account—ongoing energy programs and projects
Emergency Telephone Users Surcharge	1977	Charges for intrastate telephone communication services	Telephone users, paid through telephone service suppliers; 578	0.72%	\$125.38 million +3.08%	Local entities—operation of the 911 system
Alcoholic Beverage Tax	1933	Sale of alcoholic beverages	Persons manufacturing, selling, or importing alcoholic beverages; 3,545	(all rates per gallon) distilled spirits 100 proof or lower—\$3.30 over 100 proof—\$6.60 beer & wine—\$0.20 Champagne and sparkling wine—\$0.30	\$292.63 million +1.45%	General Fund—education, public safety, health and social services programs, resource management, other
California Tire Fee	1991	New tires purchased from a retailer	Person purchasing new tire; paid through tire retailers; 11,940	\$1 per tire	\$31.48 million +114.80%	Programs for recycling, disposal, and reuse of used tires
Insurance Tax	1911	Gross premiums, ocean marine insurance underwriting profits, title insurance company income	Insurance companies; 1,881	5.00% ocean marine 2.35% all others	\$1.43 million +8.10%	General Fund
Integrated Waste Management Fee	1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators; 196	\$1.34 per ton—solid waste \$0.75 per ton—wood waste	\$51.44 million +2.31%	Integrated Waste Management Fund—landfill-related environmental programs
Natural Gas Surcharge	2001	Natural gas consumers; collected and paid by public utility gas corporations; 17	Gas utility companies; 17	Varies, based on utility's service area	\$179.11 million Not computed	Programs for low-income assistance, energy conservation, and related purposes
Diesel Fuel Tax	1995	Sale of diesel fuel upon removal from the terminal rack or importation into the state	Suppliers of diesel fuel; 106 suppliers, 33,836 other accounts	18¢ per gallon	\$468.29 million –4.00%	Transportation Tax Fund—to construct and maintain public roads and mass transit systems
Interstate User Tax	1995	Use of diesel fuel to operate qualified motor vehicles interstate	Motor carriers who use diesel fuel in interstate operations; 11,831	27.1¢ per gallon eff. 1/01 28.2¢ per gallon eff. 1/02	\$54.82 million –12.28% included in revenue for diesel fuel	Transportation Tax Fund, above
Use Fuel Tax	1937	Vehicular use of liquid natural gas, compressed natural gas (CNG), and certain other fuels	Owners and operators of vehicles powered by covered fuels, use fuel vendors; 1,585	6–18¢ per gallon of fuel (varies by type), 7¢ per 100 cubic feet of CNG, or annual fee based on vehicle weight	Included in revenue for diesel fuel	Transportation Tax Fund, above
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TAX PROGRAM		YEAR IMPLEMENTED	WHAT IS TAXED	WHO PAYS; NUMBER OF REGISTRANTS AS OF JUNE 30, 2002	TAX RATE	01–02 REVENUES/ CHANGE FROM 00–01	FUND ALLOCATION— HOW FUNDS ARE USED	
SPECIAL TAXES AND FEES (CONTINUED)								
FUEL TAXES (CONTINUED)	Motor Vehicle Fuel License Tax (through 12/31/01)*	1923	The first distribution of gasoline in California	Gasoline distributors and brokers; n/a	18¢ per gallon	\$2.77 billion +2.64%	Transportation Tax Fund—to construct and maintain public roads and mass transit systems	
	Motor Vehicle Fuel Tax	2002	Sale of gasoline upon removal from the terminal rack or importation into the state	Gasoline suppliers; 96 suppliers, 131 other accounts	18¢ per gallon			
	Aircraft Jet Fuel Tax	1969	Sales of jet fuel to jet fuel users	Jet fuel dealers; 196	2¢ per gallon	\$2.45 million –10.26%	State Transportation Fund, Aeronautics Account—airport programs	
	Underground Storage Tank Maintenance Fee	1989	Storage of petroleum products in underground tanks	Owners of underground fuel storage tanks; 6,737	1.2¢ per gallon	\$202.12 million +9.72%	Funds a program that ensures cleanup of leaking underground petroleum storage tanks	
	Childhood Lead Poisoning Prevention Fee	1993	Motor vehicle fuel; architectural coatings; lead releases into California air	The petroleum industry, the architectural coatings industry, and facilities reporting releases of lead into the air; 981	Reestablished each reporting period	\$13.99 million +19.39%	Funds a lead poisoning prevention program for children	
	Oil Spill Response, Prevention, and Administration Fees Oil Spill Prevention and Administration Fee	1991	Crude oil and petroleum products received at marine terminals in California or moved through pipelines	Marine pipeline operators; owners of crude oil and petroleum products received at marine terminals; 35	4¢ per barrel	\$19.66 million –7.50%	Funds used for oil spill prevention programs and studies of spill effects prevention, and response	
Oil Spill Response Fee	1991	Petroleum products received at marine terminals, moved through pipelines, or received at refineries	Owners of petroleum products received at marine terminals, marine pipeline operators, oil refineries, marine pipelines; 36	25¢ per barrel	No fees collected in 2001–02; \$50 million Oil Spill Response Trust Fund is at maximum	Oil Spill Response Trust Fund—pays for response to and cleanup of marine oil spills; related wildlife care; spill-related damages		
ENVIRONMENTAL FEES	Hazardous Substances Tax	Environmental Fee	1989	Activity by certain types of corporations	Corporations with at least 50 employees, in industry groups that use, generate, store, or conduct activities relating to hazardous materials; 44,628	\$228–\$10,877 per year, based on number of workers employed in California more than 500 hours annually	\$31.66 million +3.08%	Funds pay for cleanup of contaminated sites
		Activity Fee	1989	Applications and modification requests for hazardous waste permits	Hazardous waste activity applicants; n/a	Varies according to activity requested	\$0.20 million –42.73%	Funds support regulation of hazardous waste management
		Generator Fee	1986	Generation of hazardous waste at a specific site	Generators of hazardous waste who do not pay a facility fee; 7,322	\$161–\$64,300, based on amount of waste generated	\$23.04 million +22.42%	See above
		Disposal Fee	1985	Hazardous waste disposed of by depositing on or into land	Hazardous waste disposal facilities; 12	Rates per ton vary, depending on waste category, volume, and disposal method	\$8.04 million +48.08%	See above
		Facility Fee and Tiered Permit Fees	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facility operators; 298	Varies according to size and type of facility	\$5.60 million +65.61%	See above
	Occupational Lead Poisoning Prevention Fee	1991	Industrial activity by employers in certain industrial classifications	Employers with 10 or more employees in industries with documented evidence of potential occupational lead poisoning; 17,182	\$232–\$2,652 per year, based on number of employees and industrial classification	\$2.95 million +4.52%	Funds support an occupational lead poisoning prevention program	
	Ballast Water Management Fee	2000	Ships entering California with ballast water from outside a defined coastal zone	Owners and operators of vessels arriving in California ports; 1,776	\$400 per qualifying vessel voyage	\$2.35 million –10.34%	Funds support a program to address the introduction of non-native aquatic species into the state’s waters	
PROPERTY TAXES								
Private Railroad Car Tax		1938	Private railcars operated within California	Railcar owners; 252	1.064% of assessed value	\$6.38 million +0.62%	General Fund	
Timber Yield Tax		1977	Timber harvested for forest products	Timber owners; 2,252	2.9% of immediate harvest value	\$15.10 million –40.96%	Distributed to counties where timber was harvested	

*Effective January 1, 2002, the law was renamed and the point of tax imposition was moved from the first distribution to the removal from the rack or importation into the state.